

LOUISIANA REPORT OF UNCLAIMED PROPERTY GENERAL INFORMATION AND INSTRUCTIONS FOR UP-1 and UP-2

GENERAL INFORMATION

NATURE OF UNCLAIMED PROPERTY

The Louisiana Unclaimed Property Statutes (Louisiana Revised Statutes 9:151-181) in general require businesses and others to review their records each year to determine whether they are in the possession of any monies, funds, securities, or other intangible personal property that have been unclaimed for the required dormancy period, and to make an annual report of their findings.

WHO MUST REPORT

- **All business associations**, wherever located, domiciled or incorporated, such as a corporation, joint stock company, business trust, partnership, cooperative, or other association for business purposes of two or more individuals, whether or not for profit, are required to report.
- **Banking and financial organizations** including any banks, trust companies, savings banks, safe-deposit companies, private bankers, savings and loan associations, credit unions, and cooperative banks are required to report. Both state and federally chartered institutions are required to report.
- **Other legal entities** including governments, political subdivisions, public authorities, public corporations, estates, trusts, or other legal or commercial entities, including nonprofit organizations are required to report.
- **All holders**, including business associations, banking and financial organizations, and other legal entities, are responsible for filing reports on behalf of their branches, divisions, or other affiliated entities.
- **Zero report not required**: A zero or negative report is not required unless specifically requested.

The unclaimed property law provides that holders who fail to comply with the law may be audited and the holder may be required to pay the costs of the examination. Additionally, all holders are required to pay interest at the annual rate as provided in Louisiana Civil Code Article 2924 on all property not reported or delivered when due as required by law.

WHAT TO REPORT

- **General**: Any debt or obligation that has gone unpaid or security that has remained undelivered for the required period of time after the date the owner should have received it, or was entitled to claim it, is presumed abandoned. Corporations and business associations must also report and deliver all underlying shares where the owner has failed to cash a dividend for three years in accordance with L.R.S. 9:154.
- All such property that you owe to a Louisiana resident or corporation must be reported, and if you are a Louisiana corporation, or are a resident of Louisiana, you must also report all property for which you have no last known address of the owner, and all property where the last known address of the owner is in any foreign country.

Exceptions: By federal law, traveler's checks, money orders, and similar instruments are reported to the state of issuance regardless of corporate domicile, unless the state of issuance has no applicable law.

INSTRUCTIONS FOR UP-1

**** Complete and mail Form UP-1 with your UP-2 or electronic report BEFORE November 1 ****

Report Year	Enter the present year. If the report is late or is a supplement, enter the year for which the report is being filed.
Period Covered	Enter the last fiscal year ending June 30.
Holder Account Number	Enter the holder account number, if known. This is the number that identifies the business in the records of the Unclaimed Property Division. If you do not know your holder account number, you may leave this space blank.
Holder Name & Address	Enter the name and address of the company reporting the unclaimed property.
Contact Person	Enter the name of the person most familiar with the details of the report. This person will be contacted by the administrator's office should any questions arise concerning the report, and may be contacted by claimants as well.
Telephone Number & Email Address	Enter the contact person's telephone number and email address.
Federal ID Number	Enter your Federal Employer Identification Number.
State & Date of Incorporation	Enter your state of incorporation, if incorporated, and the date you were incorporated in that state.
Primary Business Activity	Describe your primary business activity.
Previous Holder	If you are not the original holder of any of the property listed on the report (Form UP-2), enter the names of all prior holders and the date(s) that the property was transferred. If your name has changed during the time you held any of the property listed on the report (Form UP-2), list the prior name(s) and date(s). Attach a separate sheet if necessary.
Annual Report or Supplemental Report	Check the appropriate box.
Remittance Section	Enter total due from last page. Interest and penalty, if applicable, must be added. The total remittance should equal the check amount. Enter the number of shares, if any.
Official Verification of Report and Signature	The report must be verified and signed by an authorized individual. If the report is made by a partnership, it must be signed by one of the partners; if made by an unincorporated association or by a private corporation, it must be signed by an officer; if made by a public corporation, it must be signed by its chief financial officer. *All properties in this report which are interest-bearing to the owner on the date of surrender must be indicated as interest-bearing in Column 8 on the detailed report of unclaimed property (Form UP-2), and the interest rate should be provided in Column 9. By signing the Official Verification of Report, you are verifying that complete and accurate information has been provided concerning the interest-bearing nature of all properties.

INSTRUCTIONS FOR UP-2

This form is used to report the detailed information of individual items of unclaimed property. Each page should be completed through Column 10 and mailed with the Louisiana Report of Unclaimed Property Verification (UP-1) before November 1. Any computer print-outs used in lieu of a printed form must match the format and contain all of the information provided for on form UP-2.

Electronic files required – An electronic file is required for any report containing 25 or more owner records. This file must be in NAUPA standard format. Call our office for information or to receive a copy of the file format, if necessary.

Property Description Columns (1A) and, (1B) or (1C)	Choose the appropriate code that best describes the property from the attached list and enter the code in (1A). Enter the number that identifies the item in your records. This may be an account number or check number. Enter the information in the appropriate column, either (1B) for account numbers or (1C) for check numbers. You may complete both columns if your records contain both an account number and a check number.
Owner's Name and Address Column (2)	Enter the full name and last known address of each owner. Please enter last name first. <ul style="list-style-type: none"> List last name, full first name, middle initial or full middle name, if available. Be sure to include information that would assist in identification, such as Jr., Sr., Dr., etc. Corporate names, business names and the like should be entered exactly, except that the word "The" should be omitted when it is the first word in the name. List the complete address including zip code. If a single item has two or more owners, list the names and addresses of both along with the relationship (e.g. "trustee for", "joint tenants", "and", "or", etc.) When reporting certified or cashier's checks, list the names and addresses of the payee and remitter (purchaser) and be sure to specify each. In the case of money orders or traveler's checks, list the identification number. If your records do not show an owner's name for any item, enter the identification number in (1B) or (1C) and enter the word "Unknown" in (2).
Owner's SSN or FEIN Column (3)	Enter the Social Security Number or Federal Employer Identification Number. This information is required <i>"if readily ascertainable"</i> , as set forth in L.R.S. 9:159.B (1).
Date of Last Transaction or Payable Date Column (4)	Enter the date of last transaction for bank accounts, credit balances, or other types of accounts. This is the date of the last deposit or withdrawal or other owner-generated activity. In the case of wages, deposit refunds, checks, or other similar instruments, enter the check date or the date the item was payable to the owner.
Amount Due Owner Column (5)	Enter the total amount or value due the owner, including all interest earned on deposits and without deducting any service charges as of the time the report is filed.
Deductions and Withholdings Columns (6A) and (6B)	Use Column (6A) to indicate whether any deductions or withholdings were made by using the following codes: <ul style="list-style-type: none"> SW for service charge deducted IW for interest withheld or discontinued DW for dividends withheld or discontinued TW for income tax withheld <p>Please note that service charges may be deducted only in accordance with L.R.S. 9:157. If service charges have been deducted, you must include or attach a specimen copy of the form of contracts authorizing such service charges. If payment of interest or dividends was discontinued, you must include or attach a specimen copy of the form of contract that authorized such discontinuance of payment of interest or dividends.</p>
Amount Remitted Column (7)	Enter the amount being remitted. This is the amount in Column (5) less any allowable deductions listed in Column (6B).
Interest Bearing Yes or No Column (8)	Indicate whether or not the item was interest-bearing to the owner on the date of surrender to the state, by checking the appropriate box. If neither box is checked, it will be assumed that you are not reporting the item as interest-bearing. If you are reporting interest-bearing items, it is very important to complete this column.
Interest Rate Column (9)	Provide the interest rate being earned on the date of surrender to the state on any item where the answer in Column (8) is Yes. If you are reporting interest-bearing items, it is very important to complete this column. <i>**If an item was interest-bearing to the owner on the date of surrender to the state, but your records do not contain the interest rate, check Yes in column (8) and enter the word "Unknown" in column (9).</i>
Shares of Stock Column (10)	Enter the number of shares, the security name and the cusip number for any securities being reported. If all securities reported are the same issue, the security name and cusip number may be indicated once at the top of the page. Evidence of security delivery must be submitted with your report. DTC eligible securities must be transferred to our custodian account and evidence of the DTC transfer should accompany the report. Please call our office for current DTC instructions. Physical certificates will only be accepted for securities that cannot be moved electronically. Certificates should be registered "State of Louisiana Department of the Treasury Unclaimed Property Division", FEIN 72-6000839. Mutual fund or dividend reinvestment accounts should be transferred into an account registered "State of Louisiana Department of the Treasury Unclaimed Property Division" FEIN 72-6000839. An account statement or transfer confirmation should accompany the report.

VERIFICATION AND SIGNATURE

The Report of Unclaimed Property Verification (UP-1) must be verified and signed by an authorized individual (see instructions for UP-1). On the Detailed Report of Unclaimed Property (UP-2), only the grand total page needs to be signed.

REMITTANCE

Mail the report with your check or money order payable to the Louisiana Department of the Treasury. If the report includes securities, certificates or evidence of electronic delivery must accompany the report.

ADDITIONAL INFORMATION

If you have any questions regarding your reporting obligations or need any other assistance, please call (225) 219-9400 or email us at unclaimed@treasury.state.la.us

MAILING ADDRESS

Louisiana Department of the Treasury
Unclaimed Property Division
P. O. Box 91010
Baton Rouge, LA 70821-9010

LOUISIANA PROPERTY TYPE CODES (NAUPA CODES)

CODE	DESCRIPTION	CODE	DESCRIPTION
AC01	CHECKING ACCOUNTS/DDA	IR36	Education IRA CD
AC02	SAVINGS ACCOUNTS	IR39	Education IRA Other
AC03	MATURED CERTIFICATES OF DEP	IR41	SEP IRA Cash
AC04	CHRISTMAS CLUB ACCOUNTS	IR42	SEP IRA Stock
AC05	MONEY ON DEP TO SECURE FUND	IR43	SEP IRA MF
AC06	SECURITY DEPOSITS	IR44	SEP IRA Bonds
AC07	UNIDENTIFIED DEPOSITS	IR45	SEP IRA Annuity
AC08	SUSPENSE ACCOUNTS	IR46	SEP IRA CD
CK01	CASHIER'S CHECKS/GARNISHMTS	IR49	SEP IRA Other
CK02	CERTIFIED CHECKS	IR51	SARSEP Cash
CK03	REGISTERED CHECKS	IR52	SARSEP Stock
CK04	TREASURER'S CHECKS	IR53	SARSEP MF
CK05	DRAFTS	IR54	SARSEP Bonds
CK06	WARRANTS	IR55	SARSEP Annuity
CK07	MONEY ORDERS	IR56	SARSEP CD
CK08	TRAVELER'S CHECKS	IR59	SARSEP Other
CK09	FOREIGN EXCHANGE CHECKS	IR61	SIMPLE IRA Cash
CK10	EXPENSE CHECKS	IR62	SIMPLE IRA Stock
CK11	PENSION CHECKS	IR63	SIMPLE IRA MF
CK12	CREDIT CHECKS OR MEMOS	IR64	SIMPLE IRA Bonds
CK13	VENDOR CHECKS	IR65	SIMPLE IRA Annuity
CK14	CHKS WRITTEN OFF TO INCOME	IR66	SIMPLE IRA CD
CK15	OUTSTANDING OFFICIAL CHKS.	IR69	SIMPLE IRA Other
CK16	CD INTEREST CHECKS	IR71	Rollover IRA Cash
CK17	COMMERCIAL MONEY ORDERS	IR72	Rollover IRA Stock
CS01	EDUCATIONAL SAVINGS ACCT CASH	IR73	Rollover IRA MF
CS02	EDUCATIONAL SAVINGS ACCT M/F	IR74	Rollover IRA Bonds
CS03	EDUCATIONAL SAVINGS ACCT SEC	IR75	Rollover IRA Annuity
CT01	ESCROW FUNDS	IR76	Rollover IRA CD
CT02	CONDEMNATION AWARDS	IR79	Rollover IRA Other
CT03	MISSING HEIRS/FUNDS/ESTATES	IR81	Dec Owner Trad Bene IRA Cash
CT04	SUSPENSE ACCOUNTS	IR82	Dec Owner Trad Bene IRA Stock
CT05	OTHER COURT DEPOSITS	IR83	Dec Owner Trad Bene IRA MF
CT06	CLASS ACTION	IR84	Dec Owner Trad Bene IRA Bonds
HS01	HEALTH SAVINGS ACCOUNT	IR85	Dec Owner Trad Bene IRA Annuity
HS02	HEALTH SAVINGS ACCT INVESTMENT	IR86	Dec Owner Trad Bene IRA CD
IN01	INDIVIDUAL POLICY BENEFITS/CLA	IR87	Dec Owner Roth Bene IRA Stock
IN02	GROUP POLICY BENEF/CLM PMTS	IR88	Dec Owner Roth Bene IRA MF
IN03	PROCEEDS DUE BENEFICIARIES	IR89	Dec Owner Roth Bene IRA CD
IN04	MAT POLICY ENDOWMNT, ANNUITY	IR90	Dec Owner Roth Bene IRA Cash
IN05	PREM REFND ON INDIVID POLIC	IR91	Misc IRA Cash
IN06	UNIDENTIFIED REMITTANCES	IR92	Misc IRA Stock
IN07	OTHER AMTS DUE UNDER POLICY	IR93	Misc IRA MF
IN08	AGENT CREDIT BALANCES	IR94	Misc IRA Bonds
IN10	DEMUTUALIZATION CASH	IR95	Misc IRA Annuity
IN11	DEMUTUALIZATION SHARES	IR96	Misc IRA CD
IR01	IRA CASH	MI01	NET REVENUE INTEREST
IR02	IRA MUTUAL FUNDS	MI02	ROYALTIES
IR03	IRA SECURITIES	MI03	OVERRIDING ROYALTIES
IR05	ROTH IRA CASH	MI04	PRODUCTION PAYMENTS
IR06	ROTH IRA MUTUAL FUNDS	MI05	WORKING/ROYALTY INTEREST
IR07	ROTH IRA SECURITIES	MI06	BONUSES
IR11	Traditional IRA Cash	MI07	DELAY RENTALS
IR12	Traditional IRA Stock	MI08	SHUT-IN ROYALTIES
IR13	Traditional IRA MF	MI09	MINIMUM ROYALTIES
IR14	Traditional IRA Bonds	MS01	PAYROLL/WAGES/SALARY
IR15	Traditional IRA Annuity	MS02	COMMISSIONS
IR16	Traditional IRA CD	MS03	WORKER'S COMP BENEFITS
IR19	Traditional IRA Other	MS04	PAYMENT FOR GOODS & SVCS
IR21	Roth IRA Cash	MS05	CUSTOMER OVERPAYMENTS
IR22	Roth IRA Stock	MS06	UNIDENTIFIED REMITTANCES
IR23	Roth IRA MF	MS07	UNREFUNDED OVERCHARGES
IR24	Roth IRA Bonds	MS08	ACCOUNTS PAYABLE
IR25	Roth IRA Annuity	MS09	CREDIT BAL & ACCTS RCVBL
IR26	Roth IRA CD	MS10	DISCOUNTS DUE
IR29	Roth IRA Other	MS11	REFUNDS DUE
IR31	Education IRA Cash	MS12	UNREDEEMED GIFT CERTIFICATE
IR32	Education IRA Stock	MS13	UNCLAIMED LOAN COLLATERAL
IR33	Education IRA MF	MS14	PENSN/PROFIT SHP/IRA/KEOGH
IR34	Education IRA Bonds	MS15	DISSOLUTN/LIQUIDATN PROP
IR35	Education IRA Annuity	MS16	MISC OUTSTANDING CHECKS

LOUISIANA PROPERTY TYPE CODES (NAUPA CODES)

CODE	DESCRIPTION
MS17	OTHER MISC INTANGIBLE PROP
MS18	SUSPENSE LIABILITIES
MS98	EXEMPT MISC PROPERTY
SC01	DIVIDENDS
SC02	INTEREST ON REGIS BONDS
SC03	PRINCIPAL PAYMENTS
SC04	EQUITY PAYMENTS
SC05	PROFITS
SC06	FUNDS FOR PURCHASE SHRS/INT
SC07	BEARER BOND INT/MATURE PRIN
SC08	SHARES OF STOCK(RET BY P O)
SC09	CASH FOR FRACTIONAL SHARES
SC10	UNEXCH STOCK OF SUCCESSR CO
SC11	ANY OTHER CERT OF OWNERSHIP
SC12	UNDERLY SHARES/OUTSTAND CER
SC13	FUNDS LIQUID/REDEMPN STOCK
SC14	DEBENTURES/BONDS/COUPONS
SC15	U S GOVERNMENT SECURITIES
SC16	MUTUAL FUND SHARES
SC17	WARRANTS(RIGHTS)
SC18	MAT PRINCIP ON REGIS BONDS
SC19	DIVIDEND REINVESTMENT PLN
SC20	CREDIT BALANCES
SC22	UNDELIVERABLE-HELD BOOK ENTRY
SC23	UNDELIVERABLE-PHYS CERTIFICATE
SD01	SAFE DEPOSIT BOX
SD02	SAFEKEEPING ITEMS
SD03	OTHER TANGIBLE PROPERTY
SD04	UNCLAIMED LOAN COLLATERAL
TR00	TRUST ACCOUNTS
TR01	PAYING AGENT ACCOUNTS
TR02	UNDELIVERED/UNCASHED DIVID
TR03	FUNDS HELD IN FIDUCIARY
TR04	ESCROW ACCOUNTS
TR05	TRUST VOUCHERS
TR06	PRE-NEED FUNERAL PLANS
TR99	AGGREGATE TRUST PROPERTY
UT01	UTILITY DEPOSIT
UT02	MEMBERSHIP FEES
UT03	REFUNDS OR REBATES
UT04	CAPITAL CREDIT DISTRIB
UT98	EXEMPT CAPITAL CREDITS
ZZZZ	PROPERTIES NOT IDENTIFIED